

Appendix A

Tables: County and City Totals

Table A-1
Status of Williamson Act Lands
Total Acres Under Contract

COUNTY	Urban Prime	Other Prime	NonPrime/ Open Space	Total 1990-91	Net Change from 89-90
Alameda	6,963	11,306	143,388	161,657	-3,197
Amador	0	4,401	91,055	95,456	-818
Butte	14,885	105,324	105,856	226,065	453
Calaveras	0	1,167	133,007	134,174	-483
Colusa	0	10,345	190,455	200,800	249
Contra Costa	3,655	11,322	60,748	75,725	-4,014
El Dorado	0	1,327	48,434	49,761	-823
Fresno	54,778	1,051,725	452,904	1,559,407	-4,593
Glenn	0	71,996	250,041	322,037	0
Humboldt	76	3,531	192,526	196,133	346
Kern	60,516	890,225	787,082	1,737,823	-38,351
Kings	40,197	518,608	124,449	683,254	545
Lake	0	5,923	43,666	49,589	-29
Lassen	0	25,878	261,347	287,225	10,304
Los Angeles	0	0	40,052	40,052	0
Madera	29,627	219,761	305,148	554,536	1,531
Marin	1,397	9,009	83,089	93,495	-19
Mariposa	0	0	165,751	165,751	0
Mendocino	0	29,365	443,568	472,933	756
Monterey	3,850	59,521	623,095	686,466	864
Napa	5,649	8,678	46,806	61,133	774
Nevada	0	5,875	0	5,875	-1,062
Orange	2,753	929	41,230	44,912	-3,418
Placer	5,311	20,976	49,256	75,543	-2,669
Plumas	0	7,119	75,084	82,203	-499
Riverside	8,426	60,075	10,580	79,081	-3,356
Sacramento	10,137	103,185	124,220	237,542	-244
San Benito	9,016	46,675	524,774	580,465	23,775
San Bernardino	10,101	2,652	9,132	21,885	-995
San Diego	2,522	14,009	90,980	107,511	-2,639
San Joaquin	126,520	264,706	168,561	559,787	-285
San Luis Obispo	7,614	68,904	675,837	752,355	13,810
San Mateo	209	2,747	43,711	46,667	642
Santa Barbara	32,639	37,540	467,999	538,178	-648
Santa Clara	12,751	2,768	347,369	362,888	-3,299
Santa Cruz	1,911	1,948	8,553	12,412	47
Shasta	403	14,327	136,767	151,497	-1,577
Sierra	0	1,953	35,082	37,035	0
Siskiyou	0	86,744	294,083	380,827	-1,618
Solano	31,434	92,360	156,904	280,698	-1,896
Sonoma	5,517	25,028	252,948	283,493	-1,152
Stanislaus	84,745	218,663	411,320	714,728	226
Tehama	0	54,837	748,049	802,886	1,597
Trinity	0	0	22,268	22,268	980
Tulare	131,473	475,988	526,634	1,134,095	7,042
Tuolumne	0	0	125,016	125,016	-997
Ventura	32,945	17,578	101,824	152,347	-5,824
Yolo	85,652	209,446	184,145	479,243	-1,812
County Totals	823,672	4,876,444	10,224,793	15,924,909	-22,376

Table A-1 (continued)

**Status of Williamson Act Lands
Total Acres Under Contract**

CITY	Urban Prime	Other Prime	NonPrime/ Open Space	Total 1990-91	Net Change from 89-90
Camarillo	645	0	0	645	0
Carlsbad	323	0	20	343	0
Coachella	529	52	0	581	0
Corona	79	0	0	79	-599
Fremont	496	0	6,756	7,252	-393
Hayward*					
Indio	200	0	0	200	0
Menlo Park	0	0	1,992	1,992	0
Newark	275	0	3,105	3,380	-4
Oceanside	693	0	356	1,049	0
Oxnard	191	0	2	193	-82
Palo Alto	149	0	318	467	0
Perris	775	0	0	775	0
Redlands	360	0	0	360	6
Roseville	0	0	2,733	2,733	0
Sacramento	1,249	0	62	1,311	0
San Jose*					
Saratoga	30	0	186	216	-12
Thousand Oaks	0	0	298	298	0
City Totals	5,994	52	15,828	21,874	-1,084
County Totals	823,672	4,876,444	10,224,793	15,924,909	-22,376
Grand Total	829,666	4,876,496	10,240,621	15,946,783	-23,460

*The Cities of Hayward and San Jose reported 2,679 acres and 4,791 acres respectively last year.
Both Cities failed to submit a final subvention entitlement application before the deadline for this report.

Source: Department of Conservation

Table A-2

Williamson Act Acreage Changes - Fiscal Year 1990-91
Additions, Nonrenewals (Initiated and Expired), and Removals

COUNTY	Acres Added	Nonrenewals - # & Acres			Cancellations		Eminent Domain		Annexations	
		#	Acres	Expired	#	Acres	#	Acres	#	Acres
Alameda	0	14	2,182	961	0	0	5	2,236	0	0
Amador	194	7	2,534	1,012	0	0	0	0	0	0
Butte	668	9	1,101	32	2	183	0	0	0	0
Calaveras	0	4	3,654	483	0	0	0	0	0	0
Colusa	249	0	0	0	0	0	0	0	0	0
Contra Costa	0	10	1,293	3,764	0	0	2	250	0	0
El Dorado	0	5	2,466	823	0	0	0	0	0	0
Fresno	3,006	24	1,389	550	10	131	11	6,918	0	0
Glenn	0	1	38	0	0	0	0	0	0	0
Humboldt	346	0	0	0	0	0	0	0	0	0
Kern	6,047	14	1,239	42,603	4	45	4	1,750	0	0
Kings	735	2	80	0	0	0	0	0	6	190
Lake	0	0	0	29	0	0	0	0	0	0
Lassen	10,304	0	0	0	0	0	0	0	0	0
Los Angeles	0	0	0	0	0	0	0	0	0	0
Madera	1,651	19	10,272	60	0	0	1	60	0	0
Marin	45	0	0	64	0	0	0	0	0	0
Mariposa	0	0	0	0	0	0	0	0	0	0
Mendocino	756	8	1,073	0	0	0	0	0	0	0
Monterey	965	1	111	0	0	0	0	0	3	101
Napa	774	1	55	0	0	0	0	0	0	0
Nevada	0	1	557	1,062	0	0	0	0	0	0
Orange	0	0	0	3,418	0	0	0	0	0	0
Placer	318	27	7,295	2,987	0	0	0	0	0	0
Plumas	21	0	0	0	0	0	1	520	0	0
Riverside	84	43	5,820	3,436	1	4	0	0	0	0
Sacramento	441	32	14,034	685	0	0	0	0	0	0
San Benito	25,370	12	1,285	1,595	0	0	0	0	0	0
San Bernardino	10	4	2,575	785	0	0	0	0	8	220
San Diego	246	19	903	2,885	0	0	0	0	0	0
San Joaquin	602	24	5,380	117	1	770	0	0	0	0
San Luis Obispo	22,137	5	126	0	0	0	1	8,327	0	0
San Mateo	647	0	0	5	0	0	0	0	0	0
Santa Barbara	5,432	7	1,442	6,080	0	0	0	0	0	0
Santa Clara	1,190	18	11,049	3,305	0	0	8	1,112	6	72
Santa Cruz	47	0	0	0	0	0	0	0	0	0
Shasta	0	0	0	1,577	0	0	0	0	0	0
Sierra	0	0	0	0	0	0	0	0	0	0
Siskiyou	2,598	0	0	0	1	2	2	4,214	0	0
Solano	39	18	4,796	1,895	2	40	0	0	0	0
Sonoma (1)	508	3	653	1,551	0	0	3	109	0	0
Stanislaus	483	53	34,702	18	1	39	1	113	3	87
Tehama	2,960	6	436	204	0	0	3	1,159	0	0
Trinity	980	0	0	0	0	0	0	0	0	0
Tulare	7,593	29	6,478	4	0	0	3	366	3	181
Tuolumne	0	8	1,226	283	3	714	0	0	0	0
Ventura	2,002	12	1,831	7,826	0	0	0	0	0	0
Yolo	99	63	16,920	162	0	0	0	0	10	1,749
County Totals	99,547	503	144,995	90,261	25	1,928	45	27,134	39	2,600

Table A-2 (continued)

**Williamson Act Acreage Changes - Fiscal Year 1990-91
Additions, Nonrenewals (Initiated and Expired), and Removals**

CITY	Acres Added	Nonrenewals - # & Acres			Cancellations		Eminent Domain		Annexations	
		#	Initiated	Expired	#	Acres	#	Acres	#	Acres
Camarillo	0	0	0	0	0	0	0	0	0	0
Carlsbad	0	0	0	0	0	0	0	0	0	0
Coachella	0	0	0	0	0	0	0	0	0	0
Corona	0	1	7	599	0	0	1	37	0	0
Fremont	0	4	464	50	2	343	0	0	0	0
Hayward*										
Indio	0	0	0	0	0	0	0	0	0	0
Menlo Park	0	0	0	0	0	0	0	0	0	0
Newark	0	0	0	0	0	0	1	4	0	0
Oceanside	0	0	0	0	0	0	0	0	0	0
Oxnard	0	0	0	0	0	0	0	0	1	82
Palo Alto	0	0	0	0	0	0	0	0	0	0
Perris	0	0	0	0	0	0	0	0	0	0
Redlands	55	0	0	49	0	0	0	0	0	0
Roseville	0	0	0	0	0	0	0	0	0	0
Sacramento	0	1	96	0	0	0	0	0	0	0
San Jose*										
Saratoga	0	1	5	12	0	0	0	0	0	0
Thousand Oaks	0	1	188	0	0	0	0	0	0	0
City Totals	55	8	760	710	2	343	2	41	1	82
County Totals	99,547	503	144,995	90,261	25	1,928	45	27,134	39	2,600
Grand Totals	99,602	511	145,755	90,971	27	2,271	47	27,175	40	2,682

Notes:

(1) - Sonoma County had 231 acres removed by City Protest.

*The Cities of Hayward and San Jose did not submit a final subvention entitlement application before the deadline for this report.

Source: Department of Conservation

Table A-3

**Williamson Act Land Eligible for Subvention Entitlements (Acres) FY 1990-91
and Net Change from FY 1989-90**

COUNTY	Urban Prime	Other Prime	Open Space	Total FY 90-91	Net Change*
Alameda	3,601	7,331	113,501	124,433	-3,642
Amador	0	4,321	86,789	91,110	-2,561
Butte	14,142	92,219	96,729	203,090	9,446
Calaveras	0	1,167	127,001	128,168	-3,654
Colusa	0	10,345	190,455	200,800	249
Contra Costa	2,020	6,562	42,345	50,927	-621
El Dorado	0	1,055	38,866	39,921	-2,957
Fresno	50,971	1,048,138	450,409	1,549,518	743
Glenn	0	69,433	248,962	318,395	-1,437
Humboldt	76	3,531	192,107	195,714	346
Kern	44,837	826,686	767,027	1,638,550	3,921
Kings	39,118	411,689	119,347	570,154	41,007 **
Lake	0	5,535	43,298	48,833	-1
Lassen	0	25,878	261,347	287,225	10,339
Los Angeles	0	0	40,052	40,052	0
Madera	23,800	196,340	294,544	514,684	6,290
Marin	1,387	8,999	82,035	92,421	107
Mariposa	0	0	165,246	165,246	-933
Mendocino	0	28,881	431,516	460,397	-7,196
Monterey	3,368	44,722	612,864	660,954	-1,505
Napa	3,756	4,748	44,753	53,257	2,282
Nevada	0	4,740	0	4,740	-563
Orange	10	630	12,401	13,041	0
Placer	2,516	12,126	30,031	44,673	-6,977
Plumas	0	7,113	69,326	76,439	-6,295
Riverside	2,968	42,891	6,124	51,983	-6,132
Sacramento	6,136	94,489	97,073	197,698	-12,166
San Benito	5,720	43,995	513,772	563,487	25,122
San Bernardino	7,277	2,446	6,054	15,777	-3,048
San Diego	1,901	7,506	88,288	97,695	-10,473
San Joaquin	113,689	253,600	163,768	531,057	6,666
San Luis Obispo	5,439	65,745	658,557	729,741	12,259
San Mateo	209	2,747	43,530	46,486	647
Santa Barbara	30,240	35,215	461,994	527,449	-5,256
Santa Clara	9,345	2,341	325,556	337,242	-11,131
Santa Cruz	1,491	1,777	8,425	11,693	-328
Shasta	305	14,097	133,233	147,635	0
Sierra	0	1,953	32,269	34,222	0
Siskiyou	0	86,353	293,083	379,436	-3,922
Solano	24,118	89,234	143,002	256,354	-7,319
Sonoma	4,820	24,104	241,143	270,067	-149
Stanislaus	80,972	201,399	380,757	663,128	-36,906
Tehama	0	50,806	743,453	794,259	1,977
Trinity	0	0	22,268	22,268	980
Tulare	129,653	459,264	516,196	1,105,113	12,354
Tuolumne	0	0	113,688	113,688	-12,379
Ventura	25,073	15,910	77,821	118,804	-1,274
Yolo	75,810	199,894	167,878	443,582	-17,510
County Totals	714,768	4,517,955	9,798,883	15,031,606	-31,600

Table A-3 (continued)

**Williamson Act Land Eligible for Subvention Entitlements (Acres) FY 1990-91
and Net Change from FY 1989-90**

CITY	Urban Prime	Other Prime	Open Space	Total FY 90-91	Net Change*
Camarillo	160	0	0	160	-127
Carlsbad	323	0	20	343	0
Coachella	0	529	52	581	0
Corona	11	0	0	11	-34
Fremont	473	0	5,551	6,024	-807
Hayward***					
Indio	0	0	0	0	0
Menlo Park	0	0	1,992	1,992	0
Newark	211		3,105	3,316	-4
Oceanside	693	0	319	1,012	-10
Oxnard	191	0	2	193	-82
Palo Alto	149	0	318	467	0
Perris	775	0	0	775	0
Redlands	288	0	0	288	-27
Roseville	0	0	0	0	0
Sacramento	0	0	0	0	-96
San Jose***					
Saratoga	30	0	75	105	-111
Thousand Oaks	0	0	110	110	-188
City Totals	3,304	529	11,544	15,377	-1,486
County Totals	714,768	4,517,955	9,798,883	15,031,606	-31,600
Grand Total	718,072	4,518,484	9,810,427	15,046,983	-33,086

*The Net Change figure here represents the change in the amount of acreage entitled to subventions. This includes acreage which was valued less under Proposition 13 last year, and which now qualifies for subvention payments this year.

**Kings County reported 40,670 acres for subvention payments which were valued less under Proposition 13 last year. This skews the Net Change total for the counties which would actually be -72,270 without this large addition.

***The Cities of Hayward and San Jose reported 2,679 acres and 4,791 acres respectively last year. This year, both Cities failed to submit a final subvention entitlement application before the deadline for this report.

Table A-4

Land in the Williamson Act - Acres not eligible for subventions

COUNTY	Cumulative Nonrenewals			Proposition 13 Lower Values		
	Urban Prime	Other Prime	Open Space	Urban Prime	Other Prime	Open Space
Alameda	3,328	1,919	15,725	34	2,056	14,162
Amador	0	80	4,266	0	0	0
Butte	128	722	2,751	615	12,383	6,376
Calaveras	0	0	6,006	0	0	0
Colusa	0	0	0	0	0	0
Contra Costa	1,635	2,453	16,531	0	2,307	1,872
El Dorado	0	272	9,568	0	0	0
Fresno	3,709	778	2,458	98	2,809	37
Glenn	0	703	0	0	1,860	1,079
Humboldt	0	0	419	0	0	0
Kern	15,610	59,731	19,597	69	3,808	458
Kings	115	323	120	964	106,596	4,982
Lake	0	76	365	0	312	3
Lassen	0	0	0	0	0	0
Los Angeles	0	0	0	0	0	0
Madera	2,501	6,515	5,361	3,326	16,906	5,243
Marin	10	10	1,054	0	0	0
Mariposa	0	0	329	0	0	176
Mendocino	0	484	12,052	0	0	0
Monterey	236	1,066	8,777	246	13,733	1,454
Napa	115	132	354	1,778	3,798	1,699
Nevada	0	1,062	0	0	73	0
Orange	2,743	299	28,829	0	0	0
Placer	2,795	8,850	19,225	0	0	0
Plumas	0	6	5,758	0	0	0
Riverside	5,458	16,698	4,456	0	486	0
Sacramento	4,001	8,696	27,147	0	0	0
San Benito	2,977	2,680	11,002	319	0	0
San Bernardino	2,824	206	3,078	0	0	0
San Diego	621	6,503	2,692	0	0	0
San Joaquin	11,629	7,319	4,187	1,202	3,787	606
San Luis Obispo	2,175	3,159	17,280	0	0	0
San Mateo	0	0	181	0	0	0
Santa Barbara	903	1,294	4,852	1,496	1,031	1,153
Santa Clara	3,406	427	21,813	0	0	0
Santa Cruz	80	89	128	340	82	0
Shasta	98	230	3,534	0	0	0
Sierra	0	0	2,813	0	0	0
Siskiyou	0	391	1,000	0	0	0
Solano	7,020	2,319	12,625	296	807	1,277
Sonoma	697	924	11,805	0	0	0
Stanislaus	3,653	15,442	30,391	120	1,822	172
Tehama	0	824	3,330	0	3,207	1,266
Trinity	0	0	0	0	0	0
Tulare	1,140	1,474	8,415	680	15,250	2,023
Tuolumne	0	0	11,328	0	0	0
Ventura	7,872	1,668	24,003	0	0	0
Yolo	9,404	8,053	13,570	438	1,499	2,697
County Totals	96,883	163,877	379,175	12,021	194,612	46,735

Table A-4 (continued)**Land in the Williamson Act - Acres not eligible for subventions**

CITY	Cumulative Nonrenewals			Proposition 13 Lower Values		
	Urban Prime	Other Prime	Open Space	Urban Prime	Other Prime	Open Space
Camarillo	485	0	0	0	0	0
Carlsbad	0	0	0	0	0	0
Coachella	0	0	0	0	0	0
Corona	68	0	0	0	0	0
Fremont	23	0	1,205	0	0	0
Hayward*						
Indio	200	0	0	0	0	0
Menlo Park	0	0	0	0	0	0
Newark	64	0	0	0	0	0
Oceanside	0	0	37	0	0	0
Oxnard	0	0	0	0	0	0
Palo Alto	0	0	0	0	0	0
Perris	0	0	0	0	0	0
Redlands	72	0	0	0	0	0
Roseville	0	0	2,733	0	0	0
Sacramento	1,249	0	62	0	0	0
San Jose*						
Saratoga	0	0	111	0	0	0
Thousand Oaks	0	0	188	0	0	0
City Totals	2,161	0	4,336	0	0	0
County Totals	96,883	163,877	379,175	12,021	194,612	46,735
Grand Total	99,044	163,877	383,511	12,021	194,612	46,735

*The Cities of Hayward and San Jose did not submit a final subvention entitlement application by the deadline for this report.

Source: Department of Conservation

Table A-5

Prime Williamson Act Acres By Region

	Prime Acres	% of Total Prime
San Joaquin Valley Region:		
Fresno	1,106,503	19.54%
Kern	950,741	16.79%
Kings	558,805	9.87%
Madera	249,388	4.41%
San Joaquin	391,226	6.91%
Stanislaus	303,408	5.36%
Tulare	<u>607,461</u>	<u>10.73%</u>
Total:	4,167,532	73.61%
South Coast/Desert Region:		
Los Angeles	0	0.00%
Orange	3,682	0.07%
Riverside	68,501	1.21%
Santa Barbara	70,179	1.24%
San Bernardino	12,753	0.23%
San Diego	16,531	0.29%
Ventura	<u>50,523</u>	<u>0.89%</u>
Total:	222,169	3.92%
Foothill/Central Sierra Region:		
Amador	4,401	0.08%
Calaveras	1,167	0.02%
El Dorado	1,327	0.02%
Mariposa	0	0.00%
Nevada	5,875	0.10%
Placer	26,287	0.46%
Plumas	7,119	0.13%
Sierra	1,953	0.03%
Tuolumne	<u>0</u>	<u>0.00%</u>
Total:	48,129	0.85%
Central Coast Region:		
Alameda	18,269	0.32%
Contra Costa	14,977	0.26%
Marin	10,406	0.18%
Monterey	63,371	1.12%
Napa	14,327	0.25%
San Benito	55,691	0.98%
Santa Clara	15,519	0.27%
Santa Cruz	3,859	0.07%
San Luis Obispo	76,518	1.35%
San Mateo	2,956	0.05%
Sonoma	<u>30,545</u>	<u>0.54%</u>
Total:	306,438	5.41%

Table A-5 (continued)

Prime Williamson Act Acres By Region

	Prime Acres	% of Total Prime
Sacramento Valley Region:		
Butte	120,209	2.12%
Colusa	10,345	0.18%
Glenn	71,996	1.27%
Sacramento	113,322	2.00%
Solano	123,794	2.19%
Tehama	54,837	0.97%
Yolo	<u>295,098</u>	<u>5.21%</u>
Total:	789,601	13.95%
Mountain/North Coast Region:		
Humboldt	3,607	0.06%
Lake	5,923	0.10%
Lassen	25,878	0.46%
Mendocino	29,365	0.52%
Shasta	14,730	0.26%
Siskiyou	86,744	1.53%
Trinity	<u>0</u>	<u>0.00%</u>
Total:	166,247	2.94%

Source: Department of Conservation

Appendix B

How the Williamson Act Program Works

HOW THE WILLIAMSON ACT PROGRAM WORKS

At the heart of the program is the relationship between the landowner and the county or city government. They are joined together in a contract which each agrees to give up specific benefits in return for mutual gain. The landowner forgoes the possibility of development, or conversion of property into non-agriculture or non-open space uses during the term of the contract, in return for lower property taxes. The local government forgoes a portion of its property tax revenues in return for the planning and land use advantages implicit in retaining rural land in agricultural or other open space use.

Both local government and the landowner are voluntary participants. Whether or not to enroll in the Williamson Act program is a decision for the county board of supervisors or the city council. Once a program is in place in a community, agricultural landowners have the option to enroll.

Generally, it is easier to enroll land into the Williamson Act than to withdraw it from contractual agreement. State law (Government Code Chapter 7, Revenue and Taxation Code Sections 421 through 530.5) specifies the requirements and procedures for these and other aspects of the program. Following is an expanded description of the major features of the program.

Getting Into the Program

An interested landowner files an application for a Williamson Act contract

with a county or city government, usually with the planning department. Assuming the parcel's eligibility (see below), the application is routinely processed and approved. The contract signed by the landowner and the local government has an initial term of 10 years, with renewal occurring automatically each year. (County governments can establish initial contract terms for longer periods of time; several use 20-year terms.) Since a contract is attached to the land, it is not affected by the transfer of parcel ownership.

Eligibility

All agricultural acreage in California — whether devoted to crops or grazing animals — is eligible for Williamson Act coverage. Contracts can also be extended to non-agriculture “open space” lands, a category which includes scenic highway corridors, wildlife habitats, wetlands, salt ponds, and recreational lands.

The other major statewide eligibility requirements concern location within an agricultural preserve (see below) and minimum parcel size. With the intention of keeping Williamson Act parcels large enough to maintain agriculture operations, state policy now calls for a 10-acre minimum for prime land and 40 acres for nonprime acreage. Local governments can and do impose additional requirements on the acceptance and retention of contracts, including larger minimum parcel sizes and other standards for the agricultural use of properties.

Land Classifications

Participating acreage is classified into three land use categories: urban prime, other prime, and nonprime. While these classifications have no bearing on contract eligibility, they are the basis for the allocation of state subventions to local governments with Williamson Act parcels. More generally, the classifications provide a means for tracking trends in the program's acreage. The prime/nonprime difference is a standard distinction based on the relative capability of a parcel for growing crops and supporting grazing animals. The urban prime category includes parcels located within three miles of cities of 25,000 population or more (15,000-25,000 in some cases).

Agricultural Preserves

Location within an agricultural preserve is a major requirement for the enrollment and retention of Williamson Act parcels. Either the preserve already exists or is created by the local government at the time the contract is approved. With a minimum size of 100 acres (or more according to local government standards), a single preserve may contain more than one contracted parcel as well as non-contracted land. The preserve requirement is intended to serve a planning and land use purpose — to concentrate participating parcels in areas reserved for agriculture and thus protect them from other uses. Many counties have supported this objective by making exclusive or other agricultural zoning coincide with the preserves.

Preferential Assessment

For property tax purposes, Williamson Act parcels are assessed according to the income produced by the land, not according to the market value approach (adjusted since 1979 according to Proposition 13 restrictions) employed for most other types of property in California. Specifically, county assessors use an income capitalization method to determine the value of contracted land. This method takes into account a standard interest rate, a risk factor, and the property tax rate, as well as net income. Preferential assessment in this manner requires the assessors to ignore comparable sales data (now adjusted according to a base year) as the basis for valuing Williamson Act property.

In nearly all cases, the income capitalization approach produces a lower assessed valuation for a parcel — and hence a smaller property tax payment — than an assessment that takes into account the market value. For some contracted parcels, however, the Williamson Act value is higher than the updated base year value required under Proposition 13. Since 1979, assessors have been required to apply the lower of the two assessments.

Withdrawing From the Program

Terminating a contract is more complex than enrolling in one. The 10-year contracts are automatically renewed every year. Stopping this process requires deliberate action, by either the landowner or local government to amend the original contract.

The four methods for removing a parcel from Williamson Act coverage are: 1) nonrenewal; 2) cancellation; 3) city annexation under certain conditions; and 4) eminent domain. Most terminations are accomplished through nonrenewal.

Nonrenewal

Either party to the contract — the landowner or the local government — can initiate such an action by filing a notice of nonrenewal. The notice institutes a 9-year phase out of the contract over its remaining life. Conversion of the land to a non-agricultural use is delayed until the end of the phase out, while the assessment is gradually increased from the Williamson Act use value level to full market value. The state subvention entitlement for the acreage represented by a nonrenewed parcel ceases at the time notice is given.

Cancellation

State law limits circumstances under which cancellation can take place. Cancellation is to be used only for “extraordinary” circumstances, California courts have ruled. As compared to the phase out of a nonrenewal, a cancellation results in immediate termination of a contract. Only the landowner can apply for a cancellation, and only the governing board of a local government — county board of supervisors or city council — can approve such a request. To do so, the board has to conduct a hearing on the request and make certain findings. The board must find that a specific cancellation would either be consistent with the intent of the Williamson Act or would be in the public interest.

Consistency means that: 1) an alternative use is specified which is consistent with local general plans; 2) the removal of adjacent lands from agriculture is not likely to result; 3) discontinuous urban development will not result; and 4) there is no nearby non-contracted land available for the alternative use.

A landowner with an approved cancellation pays a penalty equal to 12.5% of the current market value of the land. Penalty payments are deposited into the State’s General Fund. Cancellations undergo a two-step process in which a tentative approval by a governing board is followed within a year by a final approval. The one-year interval allows for obtaining the necessary permits for the alternative use. Without such permits and the payment of the penalty, the final approval is denied. (State review and approval is not required for processing a cancellation, as is required for removal of parcels from the Timber Production Zone Program.)

City Protest and Annexation

Under certain circumstances, annexation of a Williamson Act parcel by a city automatically results in a termination of the contract without penalty. This applies to a parcel which, at the time of enrollment in the program, was located within one mile of the city’s boundary and with a contract which had been protested by the city at that time. Contracts on other parcels continue in force at the time of annexation. Since January 1, 1991, new city protests of contracts have not been possible because of an amendment to the Williamson Act.

Eminent Domain

Contracts are also terminated when parcels are acquired by state or local government agencies for public improvements. Removal from Williamson Act and agricultural preserve status is immediate, either for all or part of a parcel, depending on how much of the land is taken for the public purpose. State law attempts to limit such removals by denying the location of public improvements in agricultural preserves based primarily on lower land costs and if other lands provide feasible locations.

State Subventions

In partial compensation for the foregone property tax revenues resulting from reduced assessments on contracted lands, the state annually pays a subvention to all participating counties and cities. Funds are allocated according to the acreage in urban prime, other prime, and nonprime classifications. The payments are based on annual reports of enrolled acreage filed by local governments with the State Department of Conservation.

Counties and cities do not receive subventions for land under contract which is undergoing nonrenewal, or whose value is as high, or higher, under the Williamson Act than it would be if it were unrestricted by contract, and therefore assessed at the Proposition 13 value.

Since 1976, Open Space Subvention entitlement rates have been fixed at:

- Five dollars (\$5) to eight dollars (\$8) per

acre for prime agriculture land within three miles of incorporated cities of specified sizes ("urban prime");

- One dollar (\$1) per acre for all other prime agriculture land; and
- Forty cents (\$0.40) per acre for all land, other than prime agricultural land, which is devoted to open-space uses of statewide significance ("nonprime").

Prime agricultural land is defined by the Act as land having good soil characteristics for agriculture or supporting high levels of agricultural production according to economic criteria. Open space of statewide significance is defined in the Government Code as land which constitutes a resource whose preservation is of more than local importance for ecological, economic, educational, or other purposes. Much of the open space, or nonprime, lands under Williamson Act contract are grazing and watershed lands.

Appendix C

Publications From the Department of Conservation

PUBLICATIONS FROM THE DEPARTMENT OF CONSERVATION

Williamson Act

- ☐ The Williamson Act after Proposition 13: Still a Bargain. August 1983, 9 pp. (Publication No. WA 83-01)
- ☐ Williamson Act Task Force. Consensus for Action: An Interim Report to the Secretary for Resources. 1986. 28 pp. (Publication No. WA 86-01)
- ☐ The Williamson Act: A Short Review. 1988. 15 pp (Publication No. WA 88-01A)
- ☐ Land In the Balance: Williamson Act Costs, Benefits and Options. Executive Summary. Prepared by the University of California. December 1989. 19 pp.
- ☐ Land In the Balance: Williamson Act Costs, Benefits and Options. Part I - An Analysis of Foregone Revenues, Subvention Options, Landowner Benefits, Perceptions and Local Administration. Prepared by the University of California. December 1989. 198 pp.
- ☐ Land In the Balance: Williamson Act Costs, Benefits and Options. Part II - Preserving Agricultural Land in California: A Short History of the Williamson Act. Prepared by the University of California. December 1989. 54 pp.
- ☐ The Williamson Act: 25 Years of Land Conservation. Commemorative Document. December 1990. 44 pp.
- ☐ The Williamson Act: Protecting Our Land Resources. A three-fold informational brochure. 1991.
- ☐ Steps in the Williamson Act Contract Cancellation Process. 3 pp.
- ☐ Open Space Subvention Entitlement Reports to the Controller. Fiscal Years 1972-73 to present. 3 pp.
- ☐ Annual Williamson Act Status Reports. 1988-89 to present.
- ☐ Provisions Relating to the California Land Conservation Act of 1965 (Williamson Act). Sections 51200-51295 of the California Government Code.
- ☐ Open Space Subventions. Sections 16140-16154 of the California Government Code.
- ☐ Valuation of Open-Space Land Subject to an Enforceable Restriction. Sections 421 to 430.5 of the California Revenue and Taxation Code.

Related Publications

- ☐ Conserving the Wealth of the Land: A Plan for Soil Conservation. Soil Conservation Advisory Committee. September 1987. 83 pp. (Publication No. S-87-01).
- ☐ Taking Action: Recommendations for Implementing the Soil Conservation Plan. Soil Conservation Committee. October 1990. 50 pp. (Publication No. S-90-01).
- ☐ The Impacts of Farmland Conversion in California. Prepared by Jones & Stokes Associates, Inc. August 1990. 111 pp.
- ☐ Farmland Conversion Report: 1984 to 1986
Farmland Conversion Report: 1986 to 1988
Farmland Conversion Report: 1988 to 1990 (In publication).
- ☐ Biennial Statistical Reports (maps) of Important Farmland changes for 45 counties are available at cost. Produced by the Farmland Mapping and Monitoring Program.

Publications are available from:

**The Department of
Conservation**

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